Department of Revenue Services State of Connecticut Sales and Use Tax Statistics

Sales and Use Tax Revenue from Regular Payme	nts	Periods Ending Oct Dec. 2019 All Rates	Periods Ending Oct Dec. 2019 6.35% Rate	Periods Ending Oct Dec. 2019 7.35% Rate	Periods Ending Oct Dec. 2019 7.75% Rate	Periods Ending Oct Dec. 2019 9.35% Rate
Industry	NAICS Code					
Agriculture, Forestry, Fishing and Hunting	11	\$2,539,197	\$2,366,086	\$173,111	\$0	\$0
Mining, Quarrying, and Oil and Gas Extraction	21	1,664,042	1,663,899	143	0	0
Utilities	22	32,301,600	32,300,302	1,072	227	0
Construction	23	50,701,667	50,498,806	202,602	135	123
Manufacturing	31-33	68,075,921	65,468,763	2,526,493	80,666	0
Wholesale Trade	42	63,914,412	63,523,366	292,995	94,051	4,000
Retail Trade	44-45	596,923,749	563,008,263	15,145,772	18,677,338	92,375
Motor vehicle and parts dealers	441	119,493,002	106,878,024	32,287	12,492,057	90,633
Furniture and home furnishings stores	442	27,972,029	27,969,769	544	0	1,716
Electronics and appliance stores	443	25,661,040	25,633,400	27,528	112	0
Building material and garden supply stores	444	45,456,618	45,455,152	1,441	0	26
Food and beverage stores	445	56,259,333	45,140,467	11,117,259	1,607	0
Health and personal care stores	446	11,874,288	11,541,940	332,189	159	0
Gasoline stations	447	7,560,914	6,213,435	1,143,559	203,920	0
Clothing and clothing accessories stores	448	63,720,283	59,707,743	134,408	3,878,132	0
Sporting goods, hobby, book and music stores	451	14,090,359	13,988,166	99,603	2,590	0
General merchandise stores	452	68,521,297	68,171,589	221,562	128,146	0
Miscellaneous store retailers	453	67,513,743	64,075,847	1,566,351	1,871,545	0
Nonstore retailers	454	88,800,841	88,232,733	469,041	99,068	0
Transportation and Warehousing	48	7,773,906	7,052,367	75,683	61,169	584,687
Information	51	77,801,341	75,929,539	1,690,829	180,969	4
Finance and Insurance	52	18,300,058	18,283,949	991	15,119	0
Real Estate and Rental and Leasing	53	42,121,646	33,142,443	227,694	3,579,437	5,172,072
Professional, Scientific and Technical Services	54	62,378,684	62,002,090	316,075	56,776	3,743
Management of Companies and Enterprises	55	7,428,765	6,795,376	260,336	373,054	0
Admin and Support and Waste Mgmt	56	55,105,248	54,661,332	443,917	0	0
Educational Services	61	1,013,926	965,844	48,082	0	0
Health Care and Social Assistance	62	5,786,828	5,776,060	10,658	0	111
Arts, Entertainment, Recreation	71	9,720,945	7,372,931	2,305,171	42,842	0
Accomodation and Food Services	72	118,953,708	12,811,674	106,124,650	17,383	0
Other Services	81	53,321,218	51,753,141	912,162	644,511	11,405
Public Administration	92	239,457	234,852	4,605	0	0
Other		5,766,550	5,380,184	262,360	101,398	22,608
Total Sales and Use Tax Revenue		\$1,281,832,869	\$1,120,991,266	\$131,025,400	\$23,925,074	\$5,891,130

Department of Revenue Services State of Connecticut					
Sales and Use Tax Statistics					
	Periods Ending	Periods Ending	Periods Ending	Periods Ending	Periods Ending
Gross Receipts Attributable to:	Oct Dec. 2019	Oct Dec. 2019	Oct Dec. 2019	Oct Dec. 2019	Oct Dec. 2019
	All Rates	6.35% Rate	7.35% Rate	7.75% Rate	9.35% Rate
Sales of Tangible Personal Property	\$88,313,695,249	\$85,667,278,885	\$2,082,060,625	\$564,355,738	
Leasing & Rental of Tangible Personal Property	1,303,802,499	1,130,858,627		108,162,959	\$64,780,913
Rendering of Services	19,150,777,659	19,150,777,659			
Business Use Purchases of Tangible Personal Property	1,224,387,457	1,219,825,469	4,527,432	34,556	
Business Use Leases and Rentals of Tangible Personal Property	10,686,053	10,644,601		15,531	25,921
Business Use Purchases of Services	331,131,033	331,131,033			

State of Connecticuts Sales and Use Tax Statistics Periods Ending Oct - Dec. 2019 Oct					
Sales and Use Tax Statistics Periods Ending Periods Ending Ending Periods Ending Ending Ending Ending Periods Ending End	Department of Revenue Services				
Periods Ending Peri					
Sales Fax Deductions Oct Dec. 2019 or . Dec. 2019 or	Sales and Use Tax Statistics				
Sales Fax Deductions Oct Dec. 2019 or . Dec. 2019 or		Periods Ending	Periods Ending	Periods Ending	Periods Ending
All Rates	Sales Tax Deductions	-	-		-
Sale for Reasia—Lasses and Rentals					
Sale for Reasia—Lasses and Rentals					
Sale for Reseals — Labor and Services	Sale for Resale – Goods	\$37,277,619,976	\$37,106,840,642	\$123,402,636	\$47,376,698
Negamen by Subscription and All Nevespapers	Sale for Resale – Leases and Rentals	711,014,448	547,714,405		163,300,043
Trucks with GNW Over 15,000 lbs or Used for Interstate Freight 47,946,999 47,946,999 Froof Products for Human Consumption	Sale for Resale – Labor and Services	1,105,762,142	1,105,762,142		
Food Products for Human Consumption 2,226,773.941 2,140,138.976 86,634.965	Magazines by Subscription and All Newspapers	34,213,102	34,213,102		
File for Motor Vehicles 1,587,333,711	Trucks with GVW Over 26,000 lbs or Used for Interstate Freight	47,546,989	47,546,989		
Electron/csa/Neoning Fuel (residential)	Food Products for Human Consumption	2,226,773,941	2,140,138,976	86,634,965	
Electricity (4,150 monthly per business)	Fuel for Motor Vehicles	2,567,833,711	2,567,833,711		
Electricity (s150 monthly per business)	Electricity/Gas/Heating Fuel (residential)	816,873,555	816,873,555		
Nextbotn Fuel	Electricity (\$150 monthly per business)	14,337,945			
Nethon Flue 143,356,889 153,476,822,035 163,476,476 153,476,476 153,476,476 153,476,476 153,476,476 153,476,476 153,476,476 153,477,476 153,477,476 153,477,476 153,477,477,477,477,477,477,477,477,477,47	Electricity/Gas/Heating Fuel for Manufacturing or Agriculture	183,540,085	183,540,085		
Sales of Tanglible Personal Property to Farmers 35,692,961 35,692,961 35,692,961 36,609,961 Machinery/Materials/ Tools/Fuel – Mich. Product 1,074,222,035 1,074,222,035 1,074,222,035 Machinery/Materials/ Equip. — Printing 15,147,966 15,147,966 15,147,966 15,147,966 15,147,966 16,147,966 17,600,009 14,962,437,847 17,962,431 16,619,791 10ucf - State – Leases/Rentals 11,769,611 140,009,966 11,267,457 17,962,431 16,619,791 10ucf - State – Leases/Rentals 11,769,611 140,009,966 11,767,767 10ucf - State – Leases, Nematals 11,769,611 140,009,966 11,767,767 11,767	Aviation Fuel	143,356,689	143,356,689		
Machinery/Materials/ Tools/Fuel — Mfg. Product 1,074,222,035	Sales of Tangible Personal Property to Farmers				
Machinery/Materials Equip Printing 15,147,966 15,147,966 Machinery/Materials Touls Teu - Comm. Fishing 2,012,264 2,01	Machinery/Materials/ Tools/Fuel – Mfg. Product				
Mechinery/Materials/ Tools/Fuel - Comm. Fishing 2,012,264 2,	Machinery/Materials/ Equip. – Printing				
Dut-of-State - Sale of Goods					
1,267,675	Out-of-State – Sale of Goods			17.962.431	16.619.791
Out-of-State - Labor and Services				,,	
Sales of Motor Vehicles, Vessels to Nonresidents					==/==: /=: =
Prescription Medicines 2,156,215,127 2,156,315,127 2,156,315,127 Nonprescription Drugs and Medicines 33,005,566 Sale of Goods to Charitable & Religious Organizations 386,477,962 374,766,547 11,711,415 Leases and Rentals to Charitable & Religious Organizations 17,787,033 17,741,133 45,900 Leases and Rentals to Charitable & Religious Organizations 275,099,347 275,099,347 275,099,347 281e of Goods to Government 33,390,031,000 33,383,365,627 30,775,044 890,409 Leases and Rentals to Government 22,011,454 22,003,395 8,059 Labor and Services for Government 22,011,454 22,047,99,147 2,274,799,147 Pollution Abstement 10,647,027 10,647,027 Non-Trazable Labor and Services 7,941,640,006 Pushing For Charitable & Religious Charitable & Reli					70.928.902
Nonprescription Drugs and Medicines 35,005,586 35,005,586 35,005,586 36,0					70/320/302
Sale of Goods to Charitable & Religious Organizations 386,477,962 374,766,547 11,711,415	The product of the pr				
Leases and Rentals to Charitable & Religious Organizations 17,787,033 17,741,133 45,900				11 711 415	
Labor and Services for Charitable & Religious Organizations 275,099,347 275,099,349 275,099,349 275,099,349 275,099,347 275,09				11,/11,113	45 900
Sale of Goods to Government 3,390,031,080 3,358,365,627 30,775,044 890,409 Leases and Rentals to Government 22,011,454 22,003,355 8,059 Leases and Rentals to Government 22,011,454 22,003,355 8,059 Lease and Rentals to Government 22,011,454 22,003,355 8,059 Lease and Rentals to Government 22,011,454 22,003,355 8,059 Lease and Rentals to Government 10,647,027 10,447,027 Non-Taxable Labor and Services For Government 10,647,027 10,447,027 Non-Taxable Labor and Services 7,941,640,006 7,941,640,006 Political Rental Renta					75,500
Leases and Rentals to Government 22,011,454 22,003,395 8,059 Labor and Services for Government 2,274,799,147 2,274,799,147 Pollution Abstement 10,647,027 10,647,027 Non-Taxable Labor and Services 57,941,640,006 7,941,640,006 Business Services/Parent Owned Subs. 428,210,068 428,210,068 Trade-ins of Like-Kind Personal Property 242,575,915 195,349,528 47,226,387 Taxed Goods returned within 90 days 35,916,555 35,616,049 300,506 Oxygen, Plasma, Prostheses, etc. 86,570,017 86,570,017 Funeral Expenses up to \$2,500 73,751,522 73,751,522 Repair or Replacement Parts/Repair Services to Aircraft 231,691,839 231,691,839 Certain Machinery - Manufacturing Recovery Act of 1992 8,107,754 8,107,754 Plasma (Plasma, Prostheses) 1,397,029,052 1,397,029,052 (Partial Exemption) Sales of Repair and Maintenance Service to Vessels 31,083,305 31,083,305 Computer and Data Processing Services (Difference between the Full and 1% Rates) 1,397,029,052 1,397,029,052 (Clifference between the Full and 1% Rates) 30,002,801 305,842,812 159,989 Sales of College Textbooks 33,482,37 3,482,37 Sales Tax Holidays 882,081 882,081 Motor Vehicles For Armed Forces 761,205 73,949 12,1710 Purchases of College Textbooks 34,189,313 143,189,313 Olfference between the Full and Reduced 4.5% Rate) 143,189,313 143,189,313 Olfference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Olfference between the Full and Reduced 2.99% Rate) 143,189,313 172,533,331 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331				30 775 044	800 400
Labor and Services for Government 2,274,799,147 2,274,799,147 Pollution Abatement 10,647,027 10,647				30,773,011	
Pollution Abatement 10,647,027 10,647,027 10,647,027 Non-Taxable Labor and Services 7,941,640,006 7,941,640,006 7,941,640,006 8					0,033
Non-Taxable Labor and Services 7,941,640,006 8usiness Services/Parent Owned Subs. 428,210,068 43,751,522 43,751,522 43,751,522 43,751,522 43,751,522 43,751,522 43,751,522 43,751,522 43,7754 43,107,754 43,108,3305 43					
Business Services/Parent Owned Subs. 428,210,068 428,210,068 428,210,068 17rade-ins of Like-Kind Personal Property 242,575,915 195,349,528 47,226,387 17axed Goods returned within 90 days 35,916,555 35,616,049 300,506 Oxygen, Plasma, Prostheses, etc. 86,570,017 86,					
Trade-ins of Like-Kind Personal Property 242,575,915 195,349,528 47,226,387					
Taxed Goods returned within 90 days 35,916,555 35,616,049 300,506					47 226 387
Oxygen, Plasma, Prostheses, etc. 86,570,017 86,570,017 Funeral Expenses up to \$2,500 73,751,522 73,751,522 Repair or Replacement Parts/Repair Services to Aircraft 231,691,839 231,691,839 Certain Machinery - Manufacturing Recovery Act of 1992 (Partial Exemption) Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry Sales of Repair and Maintenance Service to Vessels 31,083,305 31,083,305 Computer and Data Processing Services (Difference between the Full and 1% Rates) Renovation Services to Residential Property 354,297,731 354,297,731 Sales to Direct Payment Permit Holders 306,002,801 305,842,812 159,989 Sales of College Textbooks 3,348,237 3,348,237 Sales Tax Holidays Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 Culference between the Full and Reduced 4.5% Rate) 146,728,618 Vessels, Vessels Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Labor and Services 3726,533,331 726,533,331 Other Adjustments – Labor and Services 372,533,331 Other Adjustments – Labor and Services 3726,533,331 Other Adjustments – Labor and Services 3726,533,331					
Funeral Expenses up to \$2,500					300,300
Repair or Replacement Parts/Repair Services to Aircraft 231,691,839 231,691,839 Certain Machinery - Manufacturing Recovery Act of 1992 (Partial Exemption) 8,107,754 8,107,754 Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry 4,476,694 4,476,694 Sales of Repair and Maintenance Service to Vessels 31,083,305 31,083,305 Computer and Data Processing Services (Ofference between the Full and 1% Rates) 1,397,029,052 1,397,029,052 Renovation Services to Residential Property 354,297,731 354,297,731 Sales to Direct Payment Permit Holders 306,002,801 305,842,812 159,989 Sales Tax Holidays 882,081 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments	· · · · · · · · · · · · · · · · · ·				
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Partial Exemption S,107,754 S,107,754 S,107,754 S,107,754 Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry Sales of Repair and Maintenance Service to Vessels 31,083,305 31,083,305 31,083,305 S S,307,029,052 S,397,029,052		231,091,039	231,091,039		
Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry Sales of Repair and Maintenance Service to Vessels 31,083,305 31,083,305 31,083,305 31,083,305 Computer and Data Processing Services (Difference between the Full and 1% Rates) Renovation Services to Residential Property 354,297,731 354,297,731 354,297,731 354,297,731 354,297,731 354,297,731 354,297,731 354,297,731 Sales to Direct Payment Permit Holders 306,002,801 305,842,812 159,989 Sales of College Textbooks 3,348,237 3,348,237 Sales Tax Holidays 882,081 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) Purchases of Cigarettes Taxed By Distributor 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Labor and Services 726,533,331 726,533,331		8,107,754	8,107,754		
Sales of Repair and Maintenance Service to Vessels 31,083,305 31					
Computer and Data Processing Services (Difference between the Full and 1% Rates) 1,397,029,052 1,397,029,052 Renovation Services to Residential Property 354,297,731 354,297,731 Sales to Direct Payment Permit Holders 306,002,801 305,842,812 159,989 Sales of College Textbooks 3,348,237 3,348,237 3,348,237 Sales Tax Holidays 882,081 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331 726,533,331	Biotech Industry	4,476,694	4,476,694		
1,397,029,052	Sales of Repair and Maintenance Service to Vessels	31,083,305	31,083,305		
Sales to Direct Payment Permit Holders 354,297,731 354,297,297,801 354,297,297,297,297,297,297,297,297,297,297	Computer and Data Processing Services	1 207 020 052			
Sales to Direct Payment Permit Holders 306,002,801 305,842,812 159,989 Sales of College Textbooks 3,348,237 3,348,237 Sales Tax Holidays 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers 143,189,313 143,189,313 (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 34,045,592 735,844 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Labor and Services 726,533,331 726,533,331 726,533,331	(Difference between the Full and 1% Rates)				
Sales of College Textbooks 3,348,237 3,348,237 Sales Tax Holidays 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331	Renovation Services to Residential Property				
Sales Tax Holidays 882,081 882,081 Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 104,712,977	·				159,989
Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710 Purchases of Cigarettes Taxed By Distributor 146,728,618 146,728,618 Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331 726,533,331	Sales of College Textbooks				
CDIFFerence between the Full and Reduced 4.5% Rate) 761,205 739,495 21,710	Sales Tax Holidays	882,081	882,081		
Vessels Vessel Motors and Vessel Trailers Vessel Motors and Vessel Trailers Vessels Vessel Motors and Vessel Trailers Vessel Motors and Vessel Motors and Vessel Trailers Vessel Motors and Vessel M	Motor Vehicles For Armed Forces	761.205	739.495		21.710
Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods Other Adjustments – Leases and Rentals 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331 726,533,331					21,, 10
(Difference between the Full and Reduced 2.99% Rate) 143,189,313 143,189,313 Other Adjustments – Sales of Goods 3,412,511,116 3,377,729,680 34,045,592 735,844 Other Adjustments – Leases and Rentals 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331		146,728,618	146,728,618		
Other Adjustments – Labor and Services 726,533,331 726,533,331		143,189,313	143,189,313		
Other Adjustments – Leases and Rentals 102,712,977 102,712,977 Other Adjustments – Labor and Services 726,533,331 726,533,331				34 U4E EU3	725 044
Other Adjustments – Labor and Services 726,533,331 726,533,331				34,043,392	/35,844
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Total Deductions \$90,532,011,046 \$89,868,597,050 \$304,532,083 \$358,881,913	Outer Aujustitients – Labor and Services	/20,533,331	/20,533,331		
10tai Deutictions \$304,532,011,046 \$83,881,913	Total Dodustions	400 E22 014 046	#00 060 F07 0F0	¢204 F22 002	¢3E0 004 043
	Total DeductionS	99U,53Z,U11,U46	0CU,\ ΥC,δ0δ,Υδφ	\$3U4,53Z,U83	\$358,881,913

^{*} Deductions under the 9.35% rate included in All Rates column.